

UNITED STATES *v.* PLYLER.

ERROR TO THE DISTRICT COURT OF THE UNITED STATES FOR
THE WESTERN DISTRICT OF NORTH CAROLINA.

No. 440. Argued October 19, 1911.—Decided October 30, 1911.

It is not essential to charge or prove an actual financial or property loss to make a case of defrauding the United States.

Section 5418, Rev. Stat., prohibits the forging of written vouchers required upon examination by the Civil Service Commission of the United States, and presenting such vouchers to the Commissioners.

THE facts are stated in the opinion.

The Solicitor General for the United States:

Section 5418, Rev. Stat., prohibits the false making of any writing which would work a fraud upon the United States in its pecuniary or property rights or in the exercise of its governmental powers and duties. *United States*